

EXHIBIT 20

**From:** Leetmaa, Susan E. EOP/OMB [[mailto:Susan\\_Leetmaa@omb.eop.gov](mailto:Susan_Leetmaa@omb.eop.gov)]

**Sent:** Thursday, May 20, 2021 2:59 PM

**To:** Joe Membrino <[JMembrino@HallEstill.com](mailto:JMembrino@HallEstill.com)>

**Subject:** [EXTERNAL]:RE: Hoopa Valley Tribe-- CVPIA Cost Accounting

Hi Joe,

Sorry for the delay. A few months ago, Reclamation withdrew their proposal to revise their accounting practices. If the new leadership determines they want to proceed with the accounting change, it will have to come back to OMB for review, at which point I'll continue my analysis of the proposal.

I haven't had the time to go through the Hoopa Valley Tribe's analysis with a fine tooth comb, to determine the accuracy of their analysis. I can say that in my initial analysis of Reclamation's proposal I found that the proposal would indeed increase federal outlays, though my rough estimate was lower than the Hoopa Valley Tribe's. It would be premature for me to discuss at this time.

All the best,

Susan

Oh, by the way, Alex Hettinger no longer works on Reclamation issues so please drop him off your distribution list.

**From:** [JMembrino@HallEstill.com](mailto:JMembrino@HallEstill.com) <[JMembrino@HallEstill.com](mailto:JMembrino@HallEstill.com)>

**Sent:** Thursday, May 20, 2021 11:21 AM

**To:** Leetmaa, Susan E. EOP/OMB <[Susan\\_Leetmaa@omb.eop.gov](mailto:Susan_Leetmaa@omb.eop.gov)>; Martin, Italy M. EOP/OMB <[Italy.M.Martin@omb.eop.gov](mailto:Italy.M.Martin@omb.eop.gov)>; Hettinger, Alex G. EOP/OMB <[Alexander\\_G\\_Hettinger@omb.eop.gov](mailto:Alexander_G_Hettinger@omb.eop.gov)>

**Cc:** [mworcutt@gmail.com](mailto:mworcutt@gmail.com)

**Subject:** [EXTERNAL] Hoopa Valley Tribe-- CVPIA Cost Accounting

Susan, When we spoke on April 15 with you and your colleague from Italy Martin's office, you both indicated that Hoopa's written analysis in its March 2021 CVPIA Cost Accounting White Paper and our briefing of you about it that day were very helpful to OMB's understanding of what the Bureau of Reclamation had actually done in preparing its CVP cost allocation study, particularly with regard to CVP contractor reimbursement obligations established by the CVPIA.

The integrity of CVPIA cost accounting is essential to the future of the CVPIA's Hoopa provision for Trinity River restoration (section 3406(b)(23)).

We are meeting today with the Sean Torpey, the Bureau's Chief of Staff, and others in the Department about cost accounting and related issues affecting Hoopa's trust fishery resources and Reclamation's responsibility for them under the CVPIA.

While we recognize the confidentiality with which you review Reclamation's budget and related financial activities, we would appreciate some indication from you about the quality and accuracy of

Hoopa's findings, analysis and conclusions in its White Paper. Today, we will be making the same inquiry again directly to Reclamation.

We make this request of you because in the two months since we submitted the White Paper to the Department, OMB, and Committees of Congress, we have had no response to our request for review of the evidence compiled by Hoopa that Reclamation has unlawfully shifted \$400 million of CVP contractor reimbursement obligations to the federal taxpayer.

Would you please let us know the status of your review of this matter. If you are not at liberty to do that, would you let us know that as well. Thanks.